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LB 1142

budget for the possibility of significant refunds of their tax dollars that they expect to come from state aid? They do their budget, they plug in a figure for what they believe they're going to get for tax dollars from the state from a mechanical standpoint when there are claims for refunds. And I would suggest in Douglas County or in Lancaster County in particular those claims could be significant in terms of the amount of dollars. Now how does a county budget for that sort of thing? How do you anticipate what the refunds are going to be? The bill says you've got two years from the date the tax was due and payable to claim a refund. My real estate tax is due this coming January 1, 1999. I have two years from January 1, 1999, if I think I'm being charged too much of an increase, to claim that refund. I don't have to file for the refund in '99. I can file for it in year 2000. I pay 25 bucks, a nonrefundable application fee, and how do I, as a county board, budget for that kind of situation? I think the mechanics if this body is going to advance this bill and not...or not kill it, do anything with it other than kill it, the mechanics of the bill and how that will impact the counties logistically and budgetwise I will want to explore in some detail because I think, as I mentioned previously, we are going through the transition of 1114. We are going through the TERC board procedure which is helpful. We are going through the levy limitations. We have so many things happening right now that if you throw another variable and this kind of a variable into the county dilemma, I think we are asking those people to accommodate something more than is appropriate at this point in time. If you look at this problem from a distance and you use examples like the widow and the 82-year-old person, you can make a compelling case that someone should help them. Their help should come through our homestead exemption. Their help should come through other forms of aid that we as a state see fit to appropriate and grant to people and I am all for that, and I don't have any problem with that. I introduced bills to increase the homestead exemption because I think that is absolutely appropriate. There may come a time when I'm older than I am now that I may get to a point where I have to make a decision on whether or not if my income is Social Security and I'm trying to live in a \$100,000 house or something like that whether or not that is the choice, whether or not that is the choice I can make or whether or not I have to adjust my housing to my situation. Now I don't think in many people's